

# The Cat Welfare Group Ltd

**Report and Financial Statements**

**Year ended 31 December 2024**

Charity number: 1189649 / Company number 12262212





# THE CAT WELFARE GROUP LTD

## REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity number:</b>	1189649
<b>Company registration number:</b>	12262212 (England and Wales)
<b>Registered office:</b>	23 Leafy Lane Fareham Hampshire PO15 7HL
<b>Operational address:</b>	23 Leafy Lane Fareham Hampshire PO15 7HL
<b>Trustees:</b>	Miss Vicki Harrington (Chair) Mr Robert Baynes Mrs Kirsten Dillion Mr Peter Wort Mrs Jacqui Wort
<b>Company secretary:</b>	Mr Robert Baynes
<b>Chief executive:</b>	Mrs Lorri Seymour-Baynes
<b>Independent examiner:</b>	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
<b>Bankers:</b>	Barclays Bank UK Ltd Leicester LE87 2BB



# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are pleased to present their report and the financial statements of the charity for the period ended 31 December 2024. The reference and administrative details set out on page 1 forms part of this report.

The Cat Welfare Group is a charitable company limited by guarantee and the trustees confirm that their report and the financial statements comply with current statutory requirements, the Company's memorandum and articles of association and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The trustees' report incorporates the directors' report, as required by company law.

### **Objectives and Activities**

#### **Charity objects**

The objects of the charity, as set out in its Articles of Association, are to relieve the suffering and distress of cats, kittens and feral cats which are in need of care and attention by reason of abandonment, neglect, sickness, maltreatment or poor circumstances in Southern England by providing a rescue, fostering and rehoming service and veterinary treatment.

#### **Our Mission, Vision & Values**

Our vision, mission and values serve to provide direction and clarity to the work that we do.

##### Vision

Our vision is that every cat will enjoy life in a home where it is treated with respect and an understanding of its needs.

##### Mission

Our mission is to rescue stray or abandoned cats and kittens and to rehome them into secure and loving homes once they have undergone medical checks and treatment, and are old enough. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and return them to their natural home.

##### Values

Our core values are:

- Cat welfare is at the heart of everything that we do.
- We treat all cats with respect and will never put a healthy or re-homeable cat to sleep.
- We are indebted to our supporters and greatly value all donations given to us.
- We value and respect our volunteers, volunteer staff, adopters and suppliers.
- We pursue continuous improvement and excellence in what we do.
- We are open and honest.



# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

### Activities

The Cat Welfare Group was founded in October 2019 and is a charitable company run in the most part by volunteers.

### Rehoming activities

We rescue stray or abandoned cats and kittens and look to rehome these into secure and loving homes.

A significant number of the cats and kittens are rescued from appalling circumstances or come to us with horrific injuries, requiring extensive veterinary treatment and expert care. Whilst in our care, the cats and kittens are looked after by one of our fosterers, either in a designated spare room in their home or in a purpose built cat pen. Many kittens have been born in our care and we have an experienced team that are also able to handrear abandoned kittens around the clock.

All cats and kittens that are rehomed by the charity will receive a health check by a veterinary professional, worming treatment, vaccinations and will be microchipped and neutered. They will come with four weeks free insurance from Petplan and adopters receive a copy of our guide "Your new family member," containing lots of useful information about bringing your new cat home and general advice about caring for your cat. The charity has an adoptions group on Facebook and provides ongoing support and advice to adopters and cat owners in general.

### Feral cat work

It is estimated that there are in excess of one million feral cats in the UK. The word "feral" means members of a domesticated species that have reverted to living as wild animals. Whilst they are often mistaken for stray cats, ferals have little or no contact with humans and cannot be tamed.

Despite their wild nature, feral cats still need a level of care. With many ferals living in colonies, the cat population can grow quickly. Neutering and returning the cats to their colony, also known as "trap, neuter and return," stops continual breeding and can help to limit disease. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and either return them to their original home, if possible, or alternatively find a suitable new home.

### Lost & found cats

Not knowing what has happened to their missing cat is often a source of great concern and sadness to cat owners. As well as rehoming unowned cats, we also return lost cats to their existing homes. This can sometimes involve super-sleuth work if the cats are not microchipped or if the microchip details are not up to date! In some cases, the cats will sadly have been victims of road traffic accidents, but our work can still provide their owners with some form of closure and peace of mind.

We have provided many owners with advice on getting their lost or missing furry friend back home and have put together a short guide on our website. We even have a list of friendly tree surgeons for when cats need rescuing from rooftops or tall trees!



# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

### Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when setting the charity's objectives and planning its activities.

Cats play a huge part in the lives of millions of people in the UK. By supporting cats, we are providing a benefit to owners and other people who come into contact with cats. We provide public benefit by:

- Assisting the local community, veterinary practices and local authorities by taking in and rehoming stray or abandoned cats and by controlling feral populations.
- Assisting the local community by reuniting lost, found or injured cats with their owners.
- Reassuring owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other reasons.
- Assisting local authorities by taking in cats from multi-cat households.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.
- Providing volunteering opportunities for those who wish to support our work.

### Volunteers

The Cat Welfare Group is run in the main by volunteers who receive no payment for their work, apart from the reimbursement of expenses. As at the end of 2024, the charity had in excess of 40 volunteers, including 15 fosterers that care for the cats and kittens whilst they are in our care.

### Achievements and Performance

This report covers the charity's operation for 2024 and we totally exceeded all of our expectations in terms of the numbers of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

#### Rehoming activities

In total we rescued 300 cats and kittens, rehomed 176 cats and kittens into secure and loving homes, rehomed 81 cats and kittens via other rescues and had 29 cats in our care as at the year-end.

Amongst the cats and kittens that we rescued were some with horrific injuries, neglected and emaciated cats, older cats with underlying or untreated health conditions and abandoned kittens, all requiring expensive veterinary treatment and expert care. Cat welfare is at the heart of everything that we do and we pride ourselves in that we do the absolute best for every cat that comes into our care and that we did not turn away any cat on account of cost.

The numbers above do not include those cats and kittens that we rescued that, despite our very best efforts, were simply too sick, too small or too fragile to survive.

#### Feral cat work

We undertook working with several feral colonies (trapping and neutering, blood testing, ear tipping and microchipping) and returned them to their natural home. We continue to support these colonies by supplying food and any necessary veterinary treatment. Through the investment of time and patience, we were also successful in domesticating and socialising a number of very feisty feral / stray kittens that we were then able to rehome.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

#### Lost & found cats

Every day we are called out by members of the public to stray cats for us to check for microchips, reuniting cats and owners daily. We also provide advice to owners on getting their lost or missing feline friend back home on a daily basis.

#### Volunteers

The charity was established and is run mainly by a hugely dedicated and passionate team of volunteers. As at the end of 2024, the charity had in excess of 40 volunteers, including 15 fosterers. Volunteers provided an estimated 20,000 hours of their time and support during the period with an estimated value of £229,000. In accordance with the Charities SORP (FRS 102), this volunteer time is not recognised in the financial statements.

#### Partnership working

We consider that working collaboratively and in partnership with other organisations is essential to the success of our work as a charity and have outlined below some of the key partnerships that we developed during the period.

Veterinary treatment is central to the activities of the charity and veterinary fees are the charity's largest category of expenditure. We are supported by some outstanding veterinary practices and have successfully secured discounts on veterinary fees with all the practices that we use on a regular basis.

We work together with Petplan who, since June 2020, have been providing four weeks free insurance to adopters who rehome a cat from us. When an adopter continues onto a full Petplan insurance policy for their cat, Petplan gives 10% of the premium back to The Cat Welfare Group and a further 10% each year the policy is renewed. We expect this source of income to grow over the coming years.

We have developed good working relationships with a number of other smaller cat rescue centres that share our values and ethos. This has enabled us to share knowledge and resources, and has allowed us to call upon another rescue centre when our own feral spaces were full, and vice versa.

In 2023 Battersea Dogs & Cats Home approached us to discuss partnering with them, this came completely out of the blue and we are thrilled to be one of a few small rescues partnering with such a prestigious organisation. We have worked closely with Battersea and formed a great working relationship with their management team.

#### **Financial Review**

The charity generated income of £224,377 (2023: £196,084) during the year. This enabled the charity to continue its activities in line with its objectives. Expenditure reduced to £194,973 (2023: £226,163).

The charity made a surplus of £29,404 (2023: deficit of £30,079) in the year. Fund balances were £121,799 (2023: £92,395), which includes restricted funds of £1,046 (2023; £8,656)



# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

### Reserves policy

The trustees recognise the need to hold a prudent level of reserves to ensure that there is no significant disruption to The Cat Welfare Group's charitable activities as a result of income volatility, any unforeseen reduction in income or unbudgeted additional expenditure. Having considered the financial and other risks facing the charity, the trustees have determined that The Cat Welfare Group should aim to establish and maintain free reserves (unrestricted funds excluding designated funds) at a minimum level of 3 months cover of the charity's annual expenditure. Based on 2024 expenditure this equates to approximately £48,750. At 31 December 2024 free reserves stood at £76,764 which is in excess of the reserves policy. The trustees continue to keep this under close review.

### Risk management

The trustees have responsibility for the oversight of risk management and consider the risks affecting the charity and its activities as part of their meetings. The Cat Welfare Group has a formal risk management process to identify and record risks within a risk register. Risks are recorded in the risk register together with mitigation measures and given an overall score based on impact and likelihood. The risk register is maintained by the senior management team and is reviewed at least on a 6 monthly basis by the trustees.

The key risks and uncertainties facing the charity are outlined below:

- Insufficient income / cash / reserves leading to the charity having to turn away stray or abandoned cats and being unable to pay its bills.
- Damaging media or social media allegations leading to reputational damage and loss of income.
- Insufficient volunteers leading to the inability to provide enough foster homes for all stray or abandoned cats and to run the charity effectively.

### Strategy and Plans for the Future

During 2024 we once again totally exceeded all of our expectations in terms of the number of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

Our focus for 2025 is on consolidation and the establishment of solid foundations to support the future of the charity. Our core values encompass cat welfare, continuous improvement and excellence, and we want to be seen as the "best in class." Accordingly, we want to focus as much on the quality of our rehoming activities and the experience for the adopter, as on the number of cats that we rehome.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

We have outlined our plans for 2025 below:

2025 ANNUAL PLAN		
Our Vision		
Every cat will enjoy life in a home where it is treated with respect and an understanding of its needs		
Focus for 2025		
Consolidation and the establishment of solid foundations to support the future of the charity		
Strategic Objectives		
Activities	Income/Finances	Investment in the charity's infrastructure
Key Actions		
<ul style="list-style-type: none"><li>- Continue to rehome the cats and kittens that come into our care, focusing as much on the quality of our rehoming activities as on the number of cats that we rehome</li><li>- Continue to undertake trap, neuter and return activities to help manage the welfare of the feral cat population</li><li>- Maintain our team of fosterers and train more fosterers in the hand-rearing of kittens</li><li>- Continue to work with and cultivate existing partnerships and develop new partnerships</li></ul>	<ul style="list-style-type: none"><li>- Focus on increasing regular giving, providing the charity with a more secure source of monthly income</li><li>- Increase public awareness of the charity to broaden and increase our range of supporters</li><li>- Build up the charity's reserves in line with the reserves policy</li><li>- Exploring lottery funding, additional grants and other income sources</li></ul>	<ul style="list-style-type: none"><li>- Build on implementing robust, policies, procedures, induction, training and investment in our volunteers</li></ul>

### Structure, Governance and Management

#### **Governing document**

The Cat Welfare Group is a charitable company limited by guarantee, incorporated on 15 October 2019 and registered as a charity with the Charity Commission on 26 May 2020. The company was established under a Memorandum of Association and is governed by the terms of its Articles of Association. New Articles of Association were adopted on 25 March 2020 and amended on 12 August 2020. In the event of the company being wound up, the Articles of Association restrict the liability of each member to £10.





# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

### Governance

The Cat Welfare Group is governed by the board of trustees. The trustees are also the members and directors of the company. No trustees are paid for their time and the board consists of a least three members with no maximum number.

Our trustees are drawn from the community and offer a range of skills and experience essential to the good governance of the charity. Trustees are appointed by the passing of an ordinary resolution at a general meeting. On appointment, trustees are given an overview as to the current status of the charity by the senior management team and are provided with a copy of the Charity Commission's guidance CC3, "The essential trustee: what you need to know, what you need to do", and online access to the charity's policies.

The trustees have ultimate responsibility for governing the charity and directing how it is managed and run, including responsibility for the strategic direction of the charity and its financial management. The board of trustees delegates responsibility for the day-to-day operations of the charity to the senior management team. The trustees meet at least four times per year to discuss and consider strategic, financial and other matters. The Chief Executive Officer and Finance Director will also attend these meetings, but have no voting rights.

The trustees who served during the period and on the date that this report was approved are:

Vicki Harrington  
Robert Baynes  
Peter Wort  
Jacqui Wort  
Kirsten Dillon

### Statement of Responsibilities of the Trustees

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

The trustees' report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 09/07/2025 and signed on their behalf by

Vicki Harrington  
Chair of the trustees

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE CAT WELFARE GROUP LTD**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024, which are set out on pages 11 to 25.

### **Responsibilities and basis of report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's report**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J E Harris FCCA  
Knight Goodhead Limited  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire SO53 3DA

Date: 24 June 2025

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (including Income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME</b>					
Voluntary income	3	170,968	18,000	188,968	154,738
Charitable activities	3	25,650	-	25,650	33,400
Other trading activities	3	9,489	-	9,489	7,946
Investment income	3	270	-	270	-
<b>TOTAL INCOME</b>		<b>206,377</b>	<b>18,000</b>	<b>224,377</b>	<b>196,084</b>
<b>EXPENDITURE</b>					
Fundraising costs		11,376	-	11,376	19,748
Charitable activities		157,987	25,610	183,597	206,415
<b>TOTAL EXPENDITURE</b>	4	<b>169,363</b>	<b>25,610</b>	<b>194,973</b>	<b>226,163</b>
<b>NET INCOME / (EXPENDITURE) FOR YEAR</b>		<b>37,014</b>	<b>(7,610)</b>	<b>29,404</b>	<b>(30,079)</b>
Transfers between funds	12,13	-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR YEAR</b>		<b>37,014</b>	<b>(7,610)</b>	<b>29,404</b>	<b>(30,079)</b>
<b>FUNDS AT 1 JANUARY 2024</b>		<b>83,739</b>	<b>8,656</b>	<b>92,395</b>	<b>122,474</b>
<b>FUNDS AT 31 DECEMBER 2024</b>		<b>120,753</b>	<b>1,046</b>	<b>121,799</b>	<b>92,395</b>

All of the above results are derived from continuing operations. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in notes 12 and 13 to the financial statements.

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(including Income and expenditure account)**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
INCOME			
Voluntary income	136,738	18,000	154,738
Charitable activities	33,400	-	33,400
Other Trading Activity	7,946	-	7,946
<b>TOTAL INCOME</b>	<b>178,084</b>	<b>18,000</b>	<b>196,084</b>
EXPENDITURE			
Fundraising costs	19,748	-	19,748
Charitable activities	172,071	34,344	206,415
<b>TOTAL EXPENDITURE</b>	<b>191,819</b>	<b>34,344</b>	<b>226,163</b>
<b>NET EXPENDITURE FOR YEAR</b>	<b>(13,735)</b>	<b>(16,344)</b>	<b>(30,079)</b>
Transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>(13,735)</b>	<b>(16,344)</b>	<b>(30,079)</b>
<b>FUNDS AT 1 JANUARY 2023</b>	<b>97,474</b>	<b>25,000</b>	<b>122,474</b>
<b>FUNDS AT 31 DECEMBER 2023</b>	<b>83,739</b>	<b>8,656</b>	<b>92,395</b>

**THE CAT WELFARE GROUP LTD****COMPANY NUMBER: 12262212**

(Company limited by guarantee and not having a share capital)

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	7		<u>10,989</u>		<u>17,435</u>
<b>CURRENT ASSETS</b>					
Stock	8	19,200		20,703	
Debtors	9	7,282		14,253	
Cash at bank and in hand		<u>93,962</u>		<u>58,603</u>	
			120,444		93,559
CREDITORS: amounts falling due within one year	10		<u>(9,634)</u>		<u>(14,151)</u>
NET CURRENT ASSETS			<u>110,810</u>		<u>79,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			121,799		96,843
CREDITORS: amounts due after more than one year	11		-		(4,448)
NET ASSETS			<u><u>121,799</u></u>		<u><u>92,395</u></u>
<b>FUNDS</b>					
Restricted funds	12		1,046		8,656
Unrestricted funds					
General funds	13		76,764		40,425
Designated funds	13		<u>43,989</u>		<u>43,314</u>
TOTAL FUNDS			<u><u>121,799</u></u>		<u><u>92,395</u></u>

For the financial period ended 31 December 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 09/07/2025

and signed on its behalf by



**Miss V Harrington**

Trustee

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	39,563	(23,101)
CASH FLOWS FROM FINANCING ACTIVITIES			
Purchase of fixed assets		(3,558)	(342)
Bank loan repayments		-	-
Hire purchase repayments		(7,121)	(2,673)
Proceeds from sale of fixed assets		6,475	-
NET CASH FLOW		<u>35,359</u>	<u>(26,116)</u>
Change in cash and cash equivalents in the year		35,359	(26,116)
Cash and cash equivalent at start of the year		<u>58,603</u>	<u>84,719</u>
Cash and cash equivalents at the end of the year	2	<u>93,962</u>	<u>58,603</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024****1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net income for the year	29,404	(30,079)
Depreciation	8,228	9,329
Profit on disposal of fixed assets	(4,699)	-
(Increase)/decrease in stock	1,503	(603)
(Increase)/decrease in debtors	6,971	(6,423)
Increase/(decrease) in creditors	(1,844)	4,675
Net cash flow from operating activities	<u>39,563</u>	<u>(23,101)</u>

**2 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024 £	2023 £
Cash at bank and in hand	<u>93,962</u>	<u>58,603</u>

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>At 1 Jan 2024</b>	<b>Cash flows</b>	<b>Non cash movements</b>	<b>At 31 Dec 2024</b>
3 ANALYSIS OF CHANGES IN NET DEBT				
Cash at bank and in hand	58,603	35,359	-	93,962
Debt due within one year	(2,673)	2,673	-	-
Debt due after one year	(4,448)	4,448	-	-
	<u>51,482</u>	<u>42,480</u>	<u>-</u>	<u>93,962</u>



## **THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **1 ACCOUNTING POLICIES**

##### **a) Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

##### **b) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when receivable. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Adoption fees are recognised at the point of adoption. Income from the sale of merchandise is recognised at the point of sale.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gifts in kind and other donated assets for use by the charity are recognised at the point of donation and are included at the value of the gift received, being a reasonable estimate of the gross value to the charity. Gifts donated for resale are recognised at the point of sale at the actual value realised for the sale of the goods.

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 ACCOUNTING POLICIES (continued)

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### c) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Fundraising costs relate to the costs incurred by the charitable company in raising funds for the charitable work.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Support costs are those associated with the general management of the charity, other than governance costs, that are not directly attributable to charitable activities or fundraising. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements. Support and governance costs have been allocated between the cost of raising funds and expenditure on charitable activities on the basis of volunteer time, where applicable, and otherwise on a 50:50 split.

#### d) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Cat rescue equipment	4 years straight line
Office & fundraising equipment	4 years straight line
Motor vehicles	4 years straight line

#### e) Stock

Stock consists of purchased and donated goods for the charity's own use and merchandise stock. Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount that the charity would have been willing to pay for the items on the open market.

## **THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **1 ACCOUNTING POLICIES (continued)**

##### **f) Provisions**

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated.

##### **g) Funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

##### **h) Pension commitments**

The charity operates a defined contributions pension scheme in accordance with the National Employment Savings Trust (NEST). Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

##### **i) Operating lease commitments**

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

##### **j) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

#### **2 LEGAL STATUS**

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 15 October 2019 in England and Wales and was registered on 26 May 2020 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is 23 Leafy Lane, Whiteley, Fareham, Hampshire PO15 7HL.

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 3 INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
DONATIONS AND LEGACIES				
General donations	133,882	18,000	151,882	150,477
Legacies	35,286	-	35,286	-
Gifts in kind and donated services	1,800	-	1,800	4,261
<i>Total donations and legacies</i>	<u>170,968</u>	<u>18,000</u>	<u>188,968</u>	<u>154,738</u>
CHARITABLE ACTIVITIES				
Adoptions fees	25,650	-	25,650	33,400
<i>Total charitable activities</i>	<u>25,650</u>	<u>-</u>	<u>25,650</u>	<u>33,400</u>
OTHER TRADING ACTIVITIES				
Fundraising events	2,491	-	2,491	2,424
Sale of merchandise	2,982	-	2,982	2,548
Petplan commission	4,016	-	4,016	2,974
<i>Total other trading activities</i>	<u>9,489</u>	<u>-</u>	<u>9,489</u>	<u>7,946</u>
INVESTMENT INCOME				
Bank interest	270	-	270	-
<i>Total investment income</i>	<u>270</u>	<u>-</u>	<u>270</u>	<u>-</u>
<b>TOTAL INCOME</b>	<u><b>206,377</b></u>	<u><b>18,000</b></u>	<u><b>224,377</b></u>	<u><b>196,084</b></u>

Gifts in kind relate to items donated off the charity's Amazon Wish List, plus donations of cat litter, food and toys.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Volunteers gave an estimated 20,000 (2023: 30,000) hours of their time during the period with an estimated value of £229,000 (2023: £313,000).

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FUNDRAISING COSTS				
Fundraising expenses	4,522	-	4,522	10,691
Cost of merchandise	654	-	654	710
Depreciation	514	-	514	629
<i>Allocation of support costs</i>	5,686	-	5,686	7,718
<b>Total fundraising costs</b>	<b>11,376</b>	<b>-</b>	<b>11,376</b>	<b>19,748</b>
CHARITABLE ACTIVITIES				
Vet fees and medication	73,560	25,610	99,170	106,379
Cat food	10,850	-	10,850	19,013
Cat activity toys & bedding	3,601	-	3,601	4,125
Pet consumables	7,392	-	7,392	12,044
Cat trapping, transport & other equipment	2,014	-	2,014	5,193
Rent and utilities	4,295	-	4,295	4,146
Waste collection & cleaning materials	1,549	-	1,549	2,016
Stationery & printing - ops	700	-	700	568
T-shirts & clothing	240	-	240	675
Travelling expenses	1,188	-	1,188	1,206
Donations made	-	-	-	2,300
Company Van expenses	4,170	-	4,170	5,089
Telephone & postage - Charitable	2,368	-	2,368	1,855
Sundry costs - ops	979	-	979	1,164
Wages and salaries	18,492	-	18,492	30,500
Subcontractor	19,079	-	19,079	-
Depreciation	561	-	561	708
<i>Allocation of support costs</i>	6,949	-	6,949	9,434
<b>Total charitable activities</b>	<b>157,987</b>	<b>25,610</b>	<b>183,597</b>	<b>206,415</b>
SUPPORT & GOVERNANCE				
Stationery & printing	316	-	316	497
Computer & software costs	1,723	-	1,723	1,502
Telephone & postage	-	-	-	-
Volunteer appreciation costs	2,631	-	2,631	914
Insurance	1,848	-	1,848	2,245
Accountancy	2,352	-	2,352	2,859
Bank charges	1,311	-	1,311	1,128
Entertainment (100% Business)	-	-	-	15
Depreciation	7,153	-	7,153	7,992
Profit on disposal	(4,699)	-	(4,699)	-
<i>Allocation of support costs</i>	(12,635)	-	(12,635)	(17,152)
<b>Total support &amp; governance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>169,363</b>	<b>25,610</b>	<b>194,973</b>	<b>226,163</b>

The independent examination fee included in accountancy amounted to £1,350 (2023: £1,525). Amount of £1,002 (2023: £1,334) were also payable to the independent examiner for other work.

**THE CAT WELFARE GROUP LTD**  
(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 EMPLOYED STAFF COSTS AND NUMBERS**

Employed staff costs were as follows:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	18,492	30,231
Pension costs	-	269
	<u>18,492</u>	<u>30,500</u>

No employee earned more than £60,000 during this or the prior year.

The average number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Employees	<u>3</u>	<u>4</u>

The key management personnel of the charity were paid a total of £12,500 (one employee) (2023: £16,431 to two employees).

The charity's insurance policy includes directors' liability insurance.

**6 TAXATION**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 TANGIBLE FIXED ASSETS

	Motor Vehicles	Cat rescue equipment £	Office and fundraising equipment £	Total £
<b>COST</b>				
At 1 January 2024	27,237	2,950	7,593	37,780
Additions in year	-	-	3,558	3,558
Disposals in year	(10,000)	-	(1,484)	(11,484)
At 31 December 2024	17,237	2,950	9,667	41,338
<b>DEPRECIATION</b>				
At 1 January 2024	13,188	2,028	5,129	20,345
Charge for the year	5,976	561	1,691	8,228
Disposals in year	(8,750)	-	(958)	(9,708)
At 31 December 2024	10,414	2,589	5,862	28,573
<b>NET BOOK VALUE</b>				
At 31 December 2024	6,823	361	3,805	10,989
At 1 January 2024	14,049	922	2,464	17,435

### 8 STOCK

	2024 £	2023 £
Purchased and donated goods for the charity's own use	18,500	20,400
Merchandise stock	700	303
	19,200	20,703

### 9 DEBTORS

	2024 £	2023 £
Other debtors	3,860	2,916
Prepayments	1,174	1,329
Accrued income	2,248	10,008
	7,282	14,253

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 CREDITORS: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,090	6,496
Other creditors	-	2,707
Accruals and deferred income	4,544	4,948
	<u>9,634</u>	<u>14,151</u>

#### 11 CREDITORS: amounts falling due after more than one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Hire purchase	-	4,448
	<u>-</u>	<u>4,448</u>



## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 MOVEMENT IN FUNDS - RESTRICTED FUNDS

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
RESTRICTED FUNDS:					
Neutering programme fund	8,656	4,000	(12,532)	-	124
Vet fees fund	-	14,000	(13,078)	-	922
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	<u>8,656</u>	<u>18,000</u>	<u>(25,610)</u>	<u>-</u>	<u>1,046</u>

#### Neutering programme fund

This fund relates to monies received from donors towards the charity's neutering programmes.

#### Vet fees fund

This fund relates to monies received from donors towards vet fees.

#### 13 MOVEMENT IN FUNDS - UNRESTRICTED FUNDS

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
Capital asset fund	10,314	-	(11,309)	11,984	10,989
Development fund	33,000	-	(3,582)	3,582	33,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total designated funds	<u>43,314</u>	<u>-</u>	<u>(14,891)</u>	<u>15,566</u>	<u>43,989</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	<u>40,425</u>	<u>206,377</u>	<u>(154,472)</u>	<u>(15,566)</u>	<u>76,764</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	<u>83,739</u>	<u>206,377</u>	<u>(169,363)</u>	<u>-</u>	<u>120,753</u>

#### Capital asset fund

This fund represents the net book value of fixed assets held by the charity less associated financial liabilities at the Balance Sheet date.

#### Development fund

The purpose of the development fund is to cover initial expenditure for future planned projects.

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

##### 2024

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	10,989	-	10,989
Net current assets	1,046	33,000	76,764	110,810
NET ASSETS	1,046	43,989	76,764	121,799

##### 2023

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	17,435	-	17,435
Net current assets	8,656	30,327	40,425	79,408
Long term liabilities	-	(4,448)	-	(4,448)
NET ASSETS	8,656	43,314	40,425	92,395

#### 15 RELATED PARTIES

One trustee was reimbursed expenses totalling £281 (2023: £336 to three trustees).

The CEO (who is married to a trustee) was employed by the charity, received a total of £12,500 (2023: £11,631) as remuneration and pension contributions. She was also reimbursed expenses of £3,644 (2023: £3,074) incurred on behalf of the charity.